

GRADIENT CONSULTING LAUNCHES NEW BUSINESS TO PROVIDE INDEPENDENT EXPERT ANALYSIS OF FINANCIAL, OPERATIONAL AND MANAGEMENT PERFORMANCE OF PUBLICLY TRADED COMPANIES

November 7, 2007 (Scottsdale, AZ) Gradient Consulting LLC today announced the launch of its new business that will offer independent financial analysis from numerous PhDs and other subject matter experts. Consultants can analyze the financial, operational and management performance of publicly traded companies. Gradient Consulting is an affiliate of Gradient Analytics, Inc.

The services to be offered are differentiated from many others in the consulting industry based on the Company's association with a large roster of prominent PhDs from top US universities, other consultants with backgrounds including CPAs, experienced equities analysts, former SEC staff members, and others with similar financial backgrounds. The Company retains its experts as independent contractors. Based on the client's needs and requests these subject matter experts will be identified by the Company and designated to deliver the consulting engagement.

Service offerings by Gradient Consulting include:

- **Red Flag Reviews**— Client requested analysis and review on a wide range of financial conditions of a specific issuer that include, for example, operational results, extent of earnings management, compliance with GAAP, accounting questions, and other potential concerns.
- **Issue Analyses**—Expert responses to specific queries with assessments of financial statements including, but not limited to, accounting and SEC rules, FASB pronouncements, GAAP, fair value accounting, international accounting, taxation, and other complex issues.
- **Workshops and Seminars**— Academic and subject matter expert training for client selected topics. Half- and full-day sessions are held at client facilities, offsite venues or destinations such as Scottsdale, Arizona, the headquarters of Gradient Consulting. The Company's affiliated academics, scientists or analysts lead instruction and dialogue on single or multiple subjects.

Dr. Alope (Al) Ghosh PhD, Professor of Accountancy at Baruch College, City University of New York, has been a key driver in the development of the new company. Dr. Ghosh acts as the Client Support Specialist. Professor Ghosh said:

“As an affiliate of Gradient Analytics, Gradient Consulting is able to leverage its existing strengths and offer some unique consulting services. Institutional investors are able to obtain the services of highly qualified academics from top U.S. Universities on a wide range of services which includes topics in accounting and finance.”

Gradient Consulting President and CEO Brad Forst said:

We believe that scientifically based, objective, unbiased, independent, research plays a vital role in the efficiencies and information flow in the equities markets. Gradient Consulting offers unique expertise in a crowded space of many research services and perspectives.”

Gradient Consulting is an affiliate of Gradient Analytics, the country’s leading equities research firm with over a decade of independent service to the financial industry in a broad range of quantitative and qualitative analysis. For more information see www.gradient-consulting.com, or contact a Client Service Manager at 480.237.3131.